

ANNUAL REPORTS

OF THE

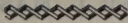
Selectmen and Other Town Officers

OF

LEMPSTER

NEW HAMPSHIRE

For the Year Ending December 31, 1945



THE ARGUS PRESS
NEWPORT, N. H.

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SCHOOL DISTRICT OFFICERS

Moderator

LUCIUS NICHOLS

Auditor

MARSHALL K. OLDS

Clerk

CHRISTINA RICHARDSON

Treasurer

HAROLD B. NICHOLS

School Board

FRANCES L. WIRKKALA

Term expires 1946

CHRISTINA RICHARDSON

Term expires 1947

THOMAS C. SMITH

Term expires 1948

Acting Superintendent of Schools

WALTER L. MASON

School Nurse

ZEPHRINE HASHAM

TOWN OFFICERS

Moderator	John A. Wirkkala
Town Clerk	Elsie M. Barton
Town Treasurer	Elsie M. Barton
Selectman	Lucius H. Nichols
Selectman	E. Lee Kelso
Selectman	Horace M. Cragin
Tax Collector	Elmer P. Flint
Overseer of Poor	Hubert C. Hartwell, Sr.
Road Agent, North District	Carl Rudenfeldt
Road Agent, South District	Hubert C. Hartwell, Jr.
Road Agent, Mountain District	Harry B. Frye
Police	George L. Richardson
Fire Warden	Lucius H. Nichols
Deputy	George L. Richardson
Deputy	Hubert C. Hartwell, Sr.
Deputy	Hubert C. Hartwell, Jr.
Deputy	Lawrence S. Hodgman
Deputy	John A. Wirkkala
Deputy	Ernest F. Cutler
Fire Chief	George L. Richardson
Supervisor	Harold B. Nichols
Supervisor	Hubert C. Hartwell, Jr.
Supervisor	George L. Richardson
Auditor	Frances L. Wirkkala
Sexton	Harold B. Nichols

TOWN WARRANT

To the Inhabitants of the Town of Lempster, in the County of Sullivan, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town House in said Lempster on Tuesday the twelfth day of March, at ten of the clock in the forenoon, to act upon the following subjects:

ARTICLE 1. To choose all necessary Town Officers for the year ensuing.

ARTICLE 2. To hear all reports and act thereon.

ARTICLE 3. To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriations of the same.

ARTICLE 4. To see what sum of money the Town will vote to raise for interest on debt.

ARTICLE 5. To see what sum of money the Town will vote to raise to keep the Common mowed around the Soldiers' Monument at Lempster Street.

ARTICLE 6. To see if the Town will vote to raise \$313.50 for State Aid Construction and the State will contribute \$1,000.00 to be expended on the Second New Hampshire Turnpike.

ARTICLE 7. To see if the Town will vote to allow the Selectmen to deliver blank inventories at the time they appraise the property for taxation.

ARTICLE 8. To see if the Town will vote to reinsure the Town Hall and Union Hall.

ARTICLE 9. To see what sum of money the Town will vote to raise and appropriate for Old Home Day and Memorial Day.

ARTICLE 10. To see what sum of money the Town will vote to raise for the Library.

ARTICLE 11. To see if the Town will authorize the Selectmen to borrow money for the Town in anticipation of taxes.

ARTICLE 12. To see if the Town will vote to limit the Road Agents to the appropriations.

ARTICLE 13. To see what sum of money the Town will vote to raise for Old Age Assistance and pass any vote in relation thereto.

ARTICLE 14. To see if the Town will vote to elect one Road Agent instead of three, to take effect in 1947.

ARTICLE 15. To see what sum per hour the Town will vote to pay for labor on the highway.

ARTICLE 16. To see if the Town will vote to receive sealed bids for mowing Town roadsides, a separate bid to be sent for each District.

ARTICLE 17. To see if the Town will vote to establish a Town Forest on an area of about eight hundred acres in the vicinity of Long Pond, already owned by the Town under tax deeds, the same to be under the management of the committee already created, or act in any way relating thereto.

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$100.00 (One Hundred Dollars) for the improvement of the so-called Phineas Richardson road, the same to be expended under the direction of the highway agent.

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of \$150.00 (One Hundred and fifty dollars) for the improvement of the so-called Long Pond Road over land belonging to the Town to Long Pond, the same to be expended by such officials as the Town may select, or act in any way relating thereto.

ARTICLE 20. To see what sum of money the Town will vote to raise for shingling Union Hall.

ARTICLE 21. To see if the Town will vote to build a new chimney for Union Hall and raise a sum of money therefor.

ARTICLE 22. To see what action the Town will vote to commemorate those who served during the war and raise a sum of money therefor.

ARTICLE 23. To see what the town will vote to do about the fence on the west side of the Cemetery, from the Town Hall to the southwest corner, and raise money therefor.

ARTICLE 24. To see what sum of money the Town will vote to raise for the Fire Company.

ARTICLE 25. To see if the Town will vote to raise and appropriate a sum not exceeding one one hundredth of one percent ($1/100$ of 1%) of the assessed valuation based on the assessment of 1946 for the purpose of publicizing and promoting the natural advantages and resources of the Town, together with other towns in the Dartmouth-Lake Sunapee Region.

ARTICLE 26. To see if the Town will vote to raise \$200.00 for the White Pine Blister Rust.

ARTICLE 27. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and to make an appropriation to cover the expense of such audit.

To transact any other business that may legally come before said meeting.

Given under our hands and seal this twenty-third day of February, in the year of our Lord nineteen hundred forty-six.

LUCIUS H. NICHOLS,
E. LEE KELSO,
HORACE M. CRAGIN,
Selectmen of Lempster.

BUDGET OF THE TOWN OF

Estimates of Revenue and Expenditures for the Ensuing
Actual Revenue and Expenditures of the Previous

	Actual Revenue Previous Year 1945	Estimated Revenue Ensuing Year 1946
SOURCES OF REVENUE		
<i>From State:</i>		
Savings Bank Tax	\$92.14	\$92.14
Reimbursement a/c State and Federal forest lands	30.52	30.52
For Fighting Forest Fires	3.50	.....
Bounties	70.00	107.00
Class V Highways	2,270.90	2,270.90
<i>From Local Sources Except Taxes:</i>		
Interest Received on Taxes and Deposits	73.10	75.00
Income of Departments:		
Highway, including rental of equip- ment	21.25	20.00
Dog licenses	86.77	80.00
Sale of Christmas Trees	83.50	.....
Motor Vehicle Permit Fees	189.58	190.00
Sale of Town Property acquired by Tax Deeds	1,478.00	1,500.00
<i>Amount Raised by Issue of Bonds or Notes:</i>		
First National Bank	500.00	.....
Cash Surplus	810.40	.....
<i>From Local Taxes Other Than Property Taxes:</i>		
Poll Taxes—Regular at \$2	238.00	240.00
National Bank Stock Taxes	15.00	15.00
Poll Taxes at \$3	387.00	171.00
Total Revenues	\$15,227.61	

LEMPSTER, NEW HAMPSHIRE

Year January 1, 1946 to December 31, 1946 Compared with
 Year January 1, 1945 to December 31, 1945

	Actual Expendi- tures Previous Year 1945	Estimated Expendi- tures Ensuing Year 1946
PURPOSES OF EXPENDITURES		
<i>Current Maintenance Expenses:</i>		
<i>General Government:</i>		
Town Officers' Salaries	\$597.39	\$600.00
Town Officers' Expenses	473.31	480.00
Election and Registration Expenses	38.00	50.00
Expenses Town Hall and Other town Buildings	84.87	800.00
<i>Protection of Persons and Property:</i>		
Police Department	20.00	20.00
Fire Department	201.00	.....
Bounties	107.00	.....
<i>Health:</i>		
Health Department, including hospitals	5.75	6.00
<i>Highways and Bridges:</i>		
Town Maintenance—Summer	1,965.52	1,500.00
Winter	818.00	800.00
Mowing Road Sides	539.00	.....
General Expenses of Highway Department	1,284.52	.....
Town Road Aid	351.42	.....
<i>Libraries</i>	76.00	.....
<i>Public Welfare:</i>		
Town Poor	3.00	.....
Old Age Assistance	405.39	500.00
<i>Patriotic Purposes:</i>		
Memorial Day and Veterans' Asso- ciations	25.90	20.00
<i>Public Service Enterprises:</i>		
Cemeteries	83.00	80.00
Mowing Common	15.00	15.00
<i>Unclassified:</i>		
Taxes Bought	44.91	40.00
<i>Interest:</i>		
On Temporary Loans	20.22	20.00
On Bonded Debt	175.00	125.00
<i>Indebtedness:</i>		
Payment on Principal of Debt—		
Bonds	1,000.00	1,000.00
Long Term Notes	1,500.00	.....
Poll Taxes Sent to State	381.54	170.00
<i>Payments to Other Governmental Divisions:</i>		
County Taxes	798.39	798.39
Payments to School Districts	2,760.19	2,700.00
Total Expenditures	\$13,774.32	.....
		Lempster

REPORT OF SELECTMEN

Land and Buildings	\$175,780.00
Growing wood and timber	9,015.00
Electric Plants	5,580.00
38 Horses	4,165.00
1 Mule	100.00
2 Oxen	250.00
52 Cows	8,650.00
4 Neat Stock	315.00
19 Sheep	228.00
532 Fowls	532.00
Portable Mills	900.00
Wood and lumber	2,640.00
Gasoline Pumps and Tanks	490.00
Stock in trade	100.00
Mills and machinery	325.00
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	\$209,070.00
Soldiers' Exemptions	6,620.00

TAXES COMMITTED TO COLLECTOR

147 Regular Poll Taxes	\$ 294.00
156 Special Poll Taxes	468.00
Property Tax	8,780.93
National Bank Stock	25.00

APPROPRIATIONS

Town Maintenance	\$ 1,200.00
Other Town Charges	1,500.00
Payment on Principal of Debt	1,000.00
Interest on Debt	175.00
Common at Street	15.00
Town Road Aid	307.50
State Aid Construction	307.50
Insurance on Town Hall and Union Hall	20.50
Old Home Day and Memorial Day	20.00
Library	50.00
Old Age Assistance	275.00
Lempster Fire Company	200.00
White Pine Blister Rust	200.00
Repair Structure of Union Hall	400.00
Shingling Union Hall	200.00

School Tax	2,673.42
County Tax	798.39
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	\$ 9,342.31

LESS ESTIMATED REVENUE AND CREDITS

Reimbursement a/c State and Federal Lands	\$ 30.52
Savings Bank Tax	92.14
Motor Vehicle Permit Fees	189.58
	<hr/>
	\$ 312.24

ASSETS

Cash in Treasury, Jan. 1, 1946	\$ 1,453.29
Bounties due Town	107.00
Taxes 1945 Uncollected	1,623.89
Taxes 1944 Uncollected	137.22
Taxes 1943 Uncollected	145.63
Taxes 1942 Uncollected	20.05
Taxes 1941 Uncollected	17.12
Taxes 1940 Uncollected	19.33
Unredeemed Taxes, 1944	31.48
Unredeemed Taxes, 1943	73.16
Unredeemed Taxes, 1942	94.69
Unredeemed Taxes, 1941	67.26
	<hr/>
Total Assets	\$ 3,790.12

LIABILITIES

First National Bank, Newport, bonds	\$ 3,000.00
State Aid Construction	955.50
Unexpended Junk Fund	70.50
1944 Special Poll Taxes, due the State	14.70
1945 Special Poll Taxes, due the State	152.88
White Pine Blister Rust	200.00
Repair Structure of Union Hall	400.00
Shingling Union Hall	200.00
Internal Revenue, bal. of 1945 withholding tax	2.18
	<hr/>
Total Liabilities	\$ 4,995.76
Net Debt, December 31, 1944	\$ 2,645.37
Net Debt, December 31, 1945	1,205.64
Decrease of Debt	1,439.73

TOWN CLERK'S REPORT

Receipts:

Auto Tax, 1944-1945	\$.88
Auto Tax, 1945-1946	188.70
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	\$ 189.58

Dog Licenses:

22 Males	\$ 44.00
7 Females	35.00
7 Spayed Females	14.00
1 Male, part year	1.17
	<hr/>
	\$ 94.17

Total Receipts	\$ 283.75
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Payments:

Elsie M. Barton, Treas.

Auto Tax, 1944	\$.88
Auto Tax, 1945	188.70
Dog Tax, 1945	86.77
	<hr/>
	\$ 276.35

 Elsie M. Barton, Town Clerk
 37 Dog License fees @ .20

7.40

Total Payments	\$ 283.75
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ELSIE M. BARTON,
Town Clerk

TOWN TREASURER'S REPORT

Receipts

Balance in Treasury, Jan. 1, 1945	\$ 810.40
Elsie M. Barton, Town Clerk:	
Auto Tax, 1944	\$.88
Auto Tax, 1945	188.70
Dog Tax	86.77
	<hr/> \$ 276.35
Treasurer of State of New Hampshire	
Refund ½ Fire Bill	\$ 3.50
Hedgehog Bounties	70.00
Class V Highways	2,270.90
Reimbursement on loss of taxes, 1945	30.52
Savings Bank Tax	92.14
	<hr/> 2,467.06
First National Bank, Newport, Note	500.00
Hubert C. Hartwell, Jr.	
Plowing LaFrance road	\$ 9.00
Plowing for Mr. Baxter	2.00
Use of tractor	3.25
	<hr/> 14.25
Harry B. Frye	
Use of tractor	6.00
Sale of land and buildings	
Davis & Symonds Lumber Co.	
Mason & Parker Lot	\$ 750.00
C. M. Caffrey, Metal Buildings	28.00
Frank Lackey, Dan Paul Pasture	700.00
	<hr/> 1,478.00
Paul Fontaine, Use of tractor	1.00
Sale of Christmas trees	
L. H. Nichols,	
68 trees to Mr. Faulkner	\$ 17.00

E. Lee Kelso,		
250 trees to H. Downing	50.00	
100 trees to George Pierce	16.50	
	<hr/>	83.50
Elmer P. Flint, Tax Collector		
1945, Property Tax	\$ 7,348.78	
Regular Poll Tax	188.00	
Special Poll Tax	303.00	
National Bank Stock	15.00	
	<hr/>	7,854.78
1944, Property Tax	\$ 1,529.17	
Regular Poll Tax	48.00	
Special Poll Tax	84.00	
Interest Collected	55.96	
Costs of Sale	16.84	
	<hr/>	1,733.97
1943, Regular Poll Tax	\$ 2.00	
Interest Collected	.30	
	<hr/>	2.30
		<hr/>
Total Receipts		\$ 15,227.61
Total Payments		13,774.32
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Balance in Treasury, Jan. 1, 1946		\$ 1,453.29

ELSIE M. BARTON,
Treasurer.

SUMMARY OF RECEIPTS

From Local Taxes:

Total taxes committed		
to Collector, 1945	\$	9,585.87
Less discounts and		
abatements, 1945		107.20
Less uncollected, 1945		1,623.89
1. Property taxes, current year		
actually collected	\$	7,348.78
2. Regular Poll taxes, current year		
collected		188.00
3. Special Poll taxes, current year		
collected		303.00
4. National Bank stock taxes		15.00
5. Total of Current Year's Collection	\$	7,854.78
6. Property and Poll taxes, previous		
year collected		1,663.17

From State:

7. For Highways and Bridges:		
a. Class V Highway Maintenance	\$	2,270.90
8. Refund $\frac{1}{2}$ Fire Bill		3.50
9. Savings Bank Tax		92.14
10. Reimbursement a/c State and		
Federal Forest Lands		30.52
-11. Bounties		70.00
		2,467.06

From Local Sources, except taxes:

12. Dog Licenses	\$	86.77
13. Interest and Costs received on taxes		73.10
14. Registration of Motor Vehicles,		
1944-45		.88
15. Registration of Motor Vehicles,		
1945-46		188.70
		349.45

Receipts other than Current Revenue

16. Temporary loans in anticipation		
of taxes	\$	500.00

17. Sale of land and buildings acquired by tax deeds	1,478.00	
18. Use of tractor	10.25	
19. Sale of Christmas trees	83.50	
20. Plowing LaFrance road	9.00	
21. Plowing for Mr. Baxter	2.00	
		2,082.75
		<hr/>
Total Receipts from all Sources	\$ 14,417.21	
Cash on hand, January 1, 1945	810.40	
		<hr/>
This Grand Total	\$ 15,227.61	

SUMMARY OF PAYMENTS

Town Officer's Salaries	\$	597.39	
Town Officers' Expenses		473.31	
Election and Registration Expense		38.00	
Town and Union Hall Expenses		84.87	
		<hr/>	\$ 1,193.57
Protection of Persons and Property			
Bounties	\$	107.00	
Fire Department		201.00	
Police Department		20.00	
		<hr/>	328.00
Health			
Vital Statistics			5.75
Highways and Bridges			
Gas money	\$	745.16	
Town Road Aid		351.42	
Town Maintenance		1,220.36	
Mowing Roadsides		539.00	
Snow Fence		16.00	
Sanding		205.25	
		<hr/>	3,077.19
Library			76.00
Charities			
Town Poor	\$	3.00	
Old Age Assistance		405.39	
		<hr/>	408.39
Patriotic Purposes			
Old Home Day	\$	10.00	
Memorial Day		10.00	
Rope for Service Flag		5.90	
		<hr/>	25.90
Public Service Enterprise			
Common at Street	\$	15.00	
Cemeteries		83.00	
		<hr/>	98.00
			Lempster

Indebtedness

Temporary loan	\$	500.00	
Bond		1,000.00	
Tractor note		1,000.00	
Interest on temporary loan and notes		20.22	
Interest on bonded debt		175.00	
			<u>2,695.22</u>

Payment to Other Government Divisions

Special Poll Taxes and Interest	\$	381.54	
County Tax		798.39	
School District		2,760.19	
			<u>3,940.12</u>

Unclassified

Taxes bought by Town	\$	30.45	
Interest and Costs on taxes		14.46	
			<u>44.91</u>
Gas and Oil for Tractor	\$	269.74	
Labor on Tractor		541.25	
Snow Removal		596.75	
Tractor and Snow Plow Expense		473.53	
			<u>1,881.27</u>

Total Payments		\$ 13,774.32
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VALUATION OF TOWN PROPERTY

Union Hall at Lempster Street	\$	2,500.00
Town Hall at East Lempster		500.00
Town Safe		100.00
Town Tractor and Snow Plow		4,000.00
Tool Shed		300.00
Road Machine		200.00
200 Chairs		100.00
Small Tools		50.00
2 Stoves		50.00
Town Library and equipment		500.00
Snow Fence		200.00
11 Settees		22.00
2 Pianos		110.00
		<u>\$8,632.00</u>

DETAIL STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

John A. Wirkkala, Moderator	\$ 5.00
Lucius H. Nichols, Selectman	100.00
E. Lee Kelso, Selectman	75.00
Horace M. Cragin, Selectman	75.00
Frances L. Wirkkala, Auditor	15.00
Hubert C. Hartwell, Sr., Overseer of Poor	25.00
Elsie M. Barton, Town Clerk	35.00
Elsie M. Barton, Town Treasurer	50.00
Elsie M. Barton, 105 Permit Fees	26.25
Elmer P. Flint, 1945 Commission	156.80
Elmer P. Flint, 1944 Commission	34.34
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	\$ 597.39

TOWN OFFICERS' EXPENSES

Triangle Telephone Co., Toll Calls	\$ 6.57
Lucius H. Nichols, Revenue Stamp	1.00
Lucius H. Nichols, Warden's Meeting at Newport	7.00
Clinton K. Barton, Examining Mortgage records	2.25
Clinton K. Barton, Recording Shirley Smith Deed	1.00
Chase's Book Store, checklists	7.15
Association of N. H. Assessors, dues	2.00
Horace M. Cragin, revenue stamp	1.10
Clinton K. Barton, 41 transfers, 9 mortgages	10.00
Edson C. Eastman, supplies	17.64
Elsie M. Barton, stamps & envelopes	
Selectmen Inv. Blanks	6.99
The Argus Press, Town reports and ballots	143.13
Eleanor Shelton, bonds	35.00
The Howe Press, tax bills	4.20
Brown & Saltmarsh, supplies	21.00
Horace M. Cragin, running town lines	9.10
E. Lee Kelso, trip to Concord and County Farm	5.00
Elmer P. Flint, expense to collector's meeting	7.00
Elmer P. Flint, registering 4 tax notices	1.08
Elmer P. Flint, recording 8 parcels	2.00
Elmer P. Flint, advertising and selling 4 parcels	8.00

Kenneth Andler, retainer fee and advice	19.00
Elsie M. Barton, recording fee	8.40
Elsie M. Barton, postage	1.95
Elmer P. Flint, making 2 deeds	2.00
Elmer P. Flint, postage and supplies	7.00
Aubrey Thomas, labor counting Christmas trees	4.20
Clinton K. Barton, 2 descriptions for deeds	1.00
Heman Chase, surveying	50.00
Elmer P. Flint, 3 discharges on tax sale	.75
Harris Nichols, help surveying	6.00
Frances L. Wirkkala, auditor's supplies	1.30
E. Lee Kelso, resetting town bounds	34.40
E. Lee Kelso, surveying Foster land	6.00
E. Lee Kelso, surveying town land	6.00
Lucius H. Nichols, resetting town bounds	21.00
Lucius H. Nichols, helping survey town land	6.00
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	\$473.31

ELECTION AND REGISTRATION EXPENSE

Hubert C. Hartwell, Sr., ballot clerk	\$ 2.00
Elmer P. Flint, ballot clerk	2.00
Harris H. Nichols, ballot clerk	2.00
William D. Thurber, ballot clerk	2.00
Hubert C. Hartwell, Jr., supervisor	10.00
Harold B. Nichols, supervisor	10.00
George L. Richardson, supervisor	10.00
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	\$ 38.00

TOWN AND UNION HALL EXPENSE

Lillian Hartwell, janitor of Union Hall	\$ 10.00
Harold B. Nichols, janitor of Town Hall	10.00
Lillian Hartwell, janitor supplies	5.45
Lillian Hartwell, light bulbs	1.92
Lillian Hartwell, cleaning Union Hall	8.00
Hubert C. Hartwell, Jr., labor on toilet	5.00
Lempster School District, electric service for Town Hall	6.00
M. L. Sargent & Son, insurance on bulbs	20.50
N. H. Electric Cooperative Inc., electricity for Union Hall	18.00
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	\$ 84.87

HEDGEHOG BOUNTIES

Lucius H. Nichols, 114 hedgehogs	\$	57.00
E. Lee Kelso, 49 hedgehogs		24.50
Horace M. Cragin, 51 hedgehogs		25.50
	\$	107.00

LEMPSTER FIRE DEPARTMENT

Lempster Fire Department, appropriations	\$	200.00
Lempster Fire Department, purchase of Fire Truck		1.00
	\$	201.00

POLICE DEPARTMENT

George L. Richardson, Dog Police	\$	10.00
George L. Richardson, Police Service		10.00
	\$	20.00

VITAL STATISTICS

Elsie M. Barton, vital statistics	\$	3.25
Elsie M. Barton, recording delayed records		2.50
	\$	5.75

HIGHWAYS AND BRIDGES**Gas Money**

Hubert C. Hartwell, Jr., road agent	\$	210.10
Harry B. Frye, road agent		436.82
Carl Rudenfelt, road agent		98.24
	\$	745.16

TOWN ROAD AID

Treasurer, State of New Hampshire	\$	351.42
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TOWN MAINTENANCE

Hubert C. Hartwell, Jr., road agent	\$	409.78
Harry B. Frye, road agent		398.93
Carl Rudenfeldt, road agent		411.65
	\$	1,220.36

MOWING ROADSIDES

Clarence G. Whipple, Howard & Pitman road	\$	48.00
Clarence G. Whipple, Santti road		65.00
Clarence G. Whipple, Mountain road		88.00
Herbert L. Magoon, Keyes & Cold Pond road		135.00
Herbert L. Magoon, Allen road		35.00
Russell L. Martin, Lovejoy road		75.00
Hubert C. Hartwell, Sr., Hartwell, Sr. & Clark road		60.00
Elmer P. Flint, Wirkkala road		33.00
	\$	539.00

SNOW FENCE

Hubert C. Hartwell, Jr.	\$	15.00
William D. Thurber, removal snow fence		1.00
	\$	16.00

SANDING

Hubert C. Hartwell, Jr., road agent	\$	89.90
Harry B. Frye, road agent		50.10
V. Hugh Pollard, road agent, bal. on term 1944-45		65.25
	\$	205.25

LIBRARY

Elsie M. Barton, trustee, bal. 1944 appropriation	\$	26.00
Elsie M. Barton, trustee, part 1945 appropriation		24.80
Claremont Eagle Inc., library supplies		25.20
	\$	76.00

CHARITIES**Town Poor**

Hubert C. Hartwell, Sr., care of tramp	\$	3.00
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OLD AGE ASSISTANCE

State of New Hampshire	\$	405.39
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PATRIOTIC PURPOSES

Marilyn Miller, Memorial Day	\$	10.00
Frances L. Wirkkala, Old Home Day		10.00
Silsby & Johnson Co., stand for service flag		5.90
	\$	25.90

PUBLIC SERVICE ENTERPRISE

Harold B. Nichols, mowing Common at Lempster Street	\$	15.00
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CEMETERIES

Lucius H. Nichols, opening grave for Robert Allen baby	\$	8.00
Harold B. Nichols, opening grave for Rondos baby		5.00
Harold B. Nichols, mowing Gee and East Lempster Cemetery		70.00
	\$	83.00

INDEBTEDNESS

Claremont National Bank, Tractor note	\$	1,000.00
First National Bank, note		500.00
First National Bank, bonds		1,000.00
	\$	2,500.00

INTEREST

Claremont National Bank, interest on tractor note	\$	12.11
First National Bank, interest on note		8.11
First National Bank, interest on bonded debt		175.00
	\$	195.22

PAYMENT TO OTHER GOVERNMENTAL DIVISIONS

Merton J. Sargent, county tax	\$	798.39
Harold B. Nichols, Treas. School District		2,673.42
Harold B. Nichols, Treas. School District, Dog Tax		86.77

F. Gordon Kimball, Treas. State of N. H.:	
Special Poll taxes, 1944, collected	82.32
Interest on 1944 Special Poll Taxes	2.28
Special Poll taxes, 1945, collected	296.94
	<hr/>
	\$ 3,940.12

UNCLASSIFIED

E. P. Flint, Tax Collector, taxes bought by town	\$ 30.45
E. P. Flint, Tax Collector, Interest on 1944 tax sale	1.83
E. P. Flint, Tax Collector, cost of advertising tax sale	12.63
	<hr/>
	\$ 44.91

GAS AND OIL FOR TRACTOR

Hubert C. Hartwell, Jr., gas purchased	\$ 164.34
Southwestern Petroleum Co., oil	105.40
	<hr/>
	\$ 269.74

LABOR ON TRACTOR

Hubert C. Hartwell, Jr.	\$ 365.68
Gardner's Garage	175.57
	<hr/>
	\$541.25

TRACTOR AND SNOW PLOW EXPENSE

A. M. Flanders, Inc., parts for tractor	\$ 423.55
Georggrion's Garage, door glass for tractor	8.00
Chase & Avery, labor and parts for tractor	3.74
Newport Auto Accessories Store, spark plugs	2.00
Casellini-Venable Corp., tractor and snow plow parts	24.44
Martin's Hardware, bolts and shovels	11.80
	<hr/>
	\$ 473.53

SNOW REMOVAL

Hubert C. Hartwell, Jr.	\$ 596.75
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ROAD REPORT OF NORTH DISTRICT

Carl Rudenfeldt, Road Agent

Town Maintenance

Bealer Berquist, labor		\$	6.75
Werner Rudenfeldt, labor	tax withheld \$ 4.55		20.65
Carl Rudenfeldt, labor			97.75
State of New Hampshire, gravel			3.80
Carl Rudenfeldt, spikes			2.05
Frank Pitman, truck			45.00
Frank Lackey, labor, lumber and trucking			100.00
Harold Vines, labor			12.60
Frank Pitman, Jr., labor	tax withheld .22		.98
Myron Baker			16.20
Geo. L. Richardson, truck			36.00
Robert Allen, labor			.60
R. V. Hodgman, labor			24.00
H. C. Hartwell, Sr., truck			40.50
Total	\$ 4.77	\$	406.88

Gas Money

Carl Rudenfeldt, labor		\$	30.60
Carl Rudenfeldt, truck			2.35
Carl Rudenfeldt, spikes			.70
Myron Baker, labor			5.60
Herbert Magoon, labor	tax withheld \$ 1.10		4.50
Orson Nichols, labor	tax withheld 1.30		5.10
H. C. Hartwell, Jr., labor			6.40
Mrs. E. J. McAfee, gasoline			4.57
Werner Rudenfeldt, labor	tax withheld 3.05		11.35
Bealer Berquist, labor			11.90
Russell Martin, labor			11.90
Total	\$ 5.45	\$	94.97

HARRY B. FRYE, ROAD AGENT, MOUNTAIN DISTRICT

Town Maintenance

Town Tractor		\$	2.00
Russell Martin			9.00
Lucius H. Nichols			4.43
George L. Richardson			25.93
Harold Vines, Jr.			3.93
Harold Vines			23.14
		Lempster	

Clarence Whipple	2.40
Elmer Flint	18.00
Almon Clark	3.94
Hugh Pollard	39.60
H. C. Hartwell, Sr.	36.00
Orson Nichols	30.00
Raymond Currier	8.12
H. C. Hartwell, Jr.	27.90
Harry Frye	44.30
Harold Nichols	41.80
Myron Baker	43.31
Henry Perry	1.48
Bealer Berquist	6.90

	\$ 372.18
Withholding Tax	26.75

Gas Money

H. C. Hartwell, Jr.	\$ 97.35
E. P. Flint	20.40
Harry Frye	22.80
Henry Perry	1.97
George Richardson	7.20
Harold Vines	27.40
Myron Baker	21.30
Russell Martin	24.00
Hugh Pollard	3.94
H. C. Hartwell, Sr.	28.50
M. C. Terwilliger	7.92
Town Tractor	4.00
Clarence Whipple	9.60
Earl Parshley	2.40
M. K. Olds	113.90
W. Wirkkala	2.20
Lawrence Hodgman	12.60
Herman Sawyer	6.60
Almon Clark	17.25
Frank Lovejoy	4.00

	\$ 435.33
Withholding Tax	1.49

Sanding Road

H. C. Hartwell, Jr.	\$ 29.10
Myron Baker	6.60

Bealer Berquist	2.40
Harry Frye	9.00
H. C. Harwtell, Sr.	3.00
	<hr/>
	\$ 50.10

V. Hugh Pollard, Road Agent, North District

From Jan. 1, to March 13, 1945

Sanding

H. C. Hartwell, Sr. with truck	\$ 24.75
H. C. Hartwell, truck	6.30
R. L. Martin, labor	6.30
R. L. Martin, driving truck	4.20
V. H. Pollard, labor	18.30
W. Rudenfeldt, labor	2.40
Harold Vines, Jr., labor	2.40
State of New Hampshire, 12 yds. sand @ .05	.60
	<hr/>
	\$ 65.25

ITEMIZED ACCOUNTS OF MONEY DRAWN FROM THE TOWN OF LEMPSTER

Town Maintenance

W. D. Thurber, labor	\$ 23.10
George Thurber, labor	18.94
tax withheld \$ 4.16	
H. C. Hartwell, Jr., truck	123.60
Bealer Berquist, labor	8.40
M. O. Baker, labor	21.60
Henry Perry, labor	4.43
tax withheld .97	
Almon Clark, labor	23.13
tax withheld 5.07	
March Clark, truck	10.80
H. C. Hartwell, Sr., truck	47.25
Russell Martin, truck	1.25
Russell Martin, labor	39.60
H. C. Hartwell, Jr., labor	26.70
H. C. Hartwell, Sr., labor	8.70
H. C. Hartwell, Sr., plank	3.78
Orson Nichols, labor	2.46
tax withheld .54	
M. K. Olds, sawing	2.25
Mrs. E. J. McAfee, gasoline	8.80
Town of Lempster, use of tractor	3.25
V. Hugh Pollard, labor	18.34
tax withheld .86	
H. L. Young, labor	1.80
	<hr/>
Total	\$ 11.60 \$ 398.18

Gas Money

V. Hugh Pollard, labor	tax withheld \$.86	\$ 3.94
Harold Vines, Sr., labor		28.80
Russell Martin, labor		11.60
H. C. Hartwell, Jr., truck		24.00
Harold Vines, Jr., labor	tax withheld 5.18	23.62
Edward Smith, labor	tax withheld .76	3.44
Wesley Hartwell, labor	tax withheld .54	2.46
M. O. Baker, labor		4.80
E. P. Flint, labor		4.80
Orson Nichols, labor	tax withheld 1.58	7.22
Russell Martin, team and mowing machine		10.50
Russell Martin, spikes		1.20
W. D. Thurber, labor	tax withheld .20	26.75
Mrs. E. J. McAfee, gasoline		2.10
H. C. Hartwell, Sr., truck		33.75
H. C. Hartwell, Sr., team and mowing machine		6.00
State of New Hampshire, gravel		6.00
Total	\$ 9.12	\$ 200.98

Snow Fence

H. C. Hartwell, Sr., truck	\$ 9.00
H. C. Hartwell, Sr., labor	1.20
Bealer Berquist, labor	1.20
Henry Perry, labor	tax withheld \$.22
H. C. Hartwell, Jr., labor	2.40
Total	\$.22 \$ 14.78

Sanding

Bealer Berquist, labor	\$ 5.40
M. O. Baker, labor	14.50
Axel Wiberg, truck	2.50
Ebbe Arvidson, labor	1.20
Wesley Hartwell, labor	tax withheld \$.25
Harry Frye, labor	1.40
C. G. Baker, labor	3.00
Eldred Douglas, labor	tax withheld 1.19
March Clark, truck	16.50
H. C. Hartwell, Sr., truck	12.75
Margaret Hartwell, labor	1.05

Almon Clark, labor	70
H. C. Hartwell, Jr., truck	18.00
Russell Martin, labor	4.90

Total	\$ 1.44	\$ 88.46
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Snow Removal

Russell Martin	tax withheld	\$.40	\$ 108.50
Orson Nichols	tax withheld	17.80	98.25
H. C. Hartwell, Sr.			33.45
Almon Clark	tax withheld	3.92	16.33
Bealer Berquist			64.15
Henry Perry	tax withheld	1.08	4.92
Harris Nichols			40.00
Clifford Sawyer			27.20
Margaret Hartwell	tax withheld	1.30	5.90
Bruce Nichols			11.20
H. C. Hartwell, Jr.	tax withheld	1.50	160.85

Total	\$ 26.00	\$ 570.75
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Gas for Tractor

Mrs. E. J. McAfee	\$ 115.02
Geo. L. Richardson	18.41
W. H. Wirkkala	30.91

Total Payments	\$ 164.34
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Labor on Tractor

Russell Martin	tax withheld	\$.20	\$ 52.05
Russell Martin, use of truck			7.00
Orson Nichols, use of car			2.00
Orson Nichols	tax withheld	6.35	82.50
Almon Clark	tax withheld	.81	5.19
Almon Clark, use of truck			6.00
H. C. Hartwell, Sr.			6.00
H. C. Hartwell, Sr., use of truck			5.00
Bealer Berquist			7.60
Harold Nichols, use of truck			6.00
Harris Nichols			12.80
Bruce Nichols			1.60
H. C. Hartwell, Jr., use of car and truck			21.50

H. C. Hartwell, Jr.	tax withheld	1.50	131.40
H. C. Hartwell, Jr.,	spark plugs		2.00
H. C. Hartwell, Jr.,	bolts		1.84
H. C. Hartwell, Jr.,	motor rythm		1.20
H. C. Hartwell, Jr.,	express on parts		1.38
H. C. Hartwell, Jr.,	light bulbs for tractor		.76
H. C. Hartwell, Jr.,	welding		1.00
H. C. Hartwell, Jr.,	charging battery, twice		2.00
Total		\$ 8.86	\$ 356.82

REAL ESTATE ACQUIRED BY TAX DEEDS

1. Ballover Land. 55 acres bordering on the east side of the Dartmouth College Highway from East Lempster to Newport. This land is part of the Dexter Hosley Farm. Quite a lot of wood and lumber on it.

2. Charles Lowell Land, on Lempster Mountain. This is bounded on the east by Washington Town Line, on the north and south by the highway from East Lempster to Washington; said to contain 5 acres.

3. R. E. Paine. This land is situated on the south side of the highway from East Lempster to Washington on Lempster Mountain and is the Beckwith and Church Land, so called.

4. Cyrus Eaton Land. This land is known as the Fisher land and is located on Lempster Mountain on the south side of the highway from East Lempster to Washington and contains 100 acres.

5. Cyrus Eaton Land. This land is known as the Miller land and is located on Lempster Mountain on the south side of the highway from East Lempster to Washington and contains 40 acres more or less.

6. Arthur Bell Land. This land is located on Lempster Mountain, south of the old school house, on the south side of the highway from East Lempster to Washington, contains 80 acres.

7. F. W. Grafton Land. This land is located on the west side of the D. C. Highway from East Lempster to Newport, adjoins land of F. A. Barton, John Pike and others, said to contain 22 acres.

8. Fred J. Stone. This is a small piece of land about 2 acres. This is where Stone had his cottage and land to plant on. Clarence Whipple owns all around, only the highway.

9. Charles Emerson land. This is known as Smith and Armstrong land and is located on Lempster Mountain, south side of the highway from East Lempster to Washington and contains 50 acres.

10. Haverhill Trust Co. This land is known as the Bank land. Contains 90 acres more or less and is situated on Lempster Mountain, on the north side of the highway from East Lempster to Washington.

11. Dan Paul Estate. Part of the Blanchard place. A lot of growing pine on the lot, contains 75 acres and is south of the highway from Lempster to Unity.

12. Eaton, Donovan and Gilmore Land. This contains the Phineas Richardson place and others. Situated on Lempster Mountain and contains 200 acres, more or less. A lot of growing spruce, pine and balsam on this land. It adjoins other land the town owns. Some day all this land will be a valuable asset to the Town of Lempster, if handled the right way. The Town has a tax titled deed of all this estate and deeds are all recorded in the Sullivan County Register of Deeds Office.

13. Another Tract of Land, lying in the Town of Lempster. This land is bounded on the north by land formerly owned by Isaac Hodgman and Reed Brothers, bounded on the east and west by land of Reed Brothers. Being all of lot 32 in the third division of lots in Lempster and known as the Phineas Richardson farm with buildings thereon.

14. Irving Hurd Estate. This property, what used to be the Charles Putnam property, takes in the old sawmill site, also 75 acres of other land around there. We do not think it touches Crescent Lake. The electric line that has been run through will make it still more valuable.

15. William P. Hodgman Estate. This property is on the mountain above E. P. Flint's home and contains 200 acres, more or less, and is bounded easterly by the Kennedy pasture, southerly by land of Hiram Patch and the Andrews Lot, so Pollard land, northerly by land formerly owned by Chas. D. Stafford and land formerly owned by Mary T. Pollard. Being the second tract of land, described in a deed to Hannah D. Pollard, dated July 17, 1895.

16. Emmet Robinson Estate. Part of the D. Hosley Land, so called. This peice of land lies on the west side of the Dartmouth College Highway leading from Goshen to East Lempster and is bounded on the north by land of Charles Sabin and easterly by said highway, and contains 18 acres more or less.

17. Graves land so-called. This piece of land is bounded on the north by land of Chauncy Quimby, on the east by land of Fred Booth, on the south by land of Lucius Purmort, and Rueben Morgan and on the west by land of Warren Trift, J. B. Tennant and W. H. McKellips.

18. Will A. Perkins place. Contains about 285 acres. Bounded by Susie Hurd, W. F. Horton place, Mr. A. Johnson, and F. A. Barton.

19. Frederic Drake Land. This land is situated in the southern part of the town, bounded by James Mater on the south, on the west by Jonathan Huntley, on the north by William Parker, and on the east by the highway. Contains 18 acres.

20. Tattrie & Laino Land. This is situated over by the Mildred Felix place and contains $\frac{1}{8}$ acre.

21. Part of J. W. Woods Farm, which lies in Lempster. Bounded on the east by the Washington Line and also by the Frank Pollard, Homer Beckwith, and James Fisher land.

22. Chauncy Quimby Farm. Bounded by Unity Line on the north, Walter Stark on the south, Johnson and Dan Paul on the south and west.

23. Charles H. Emerson. A certain tract of land situated on Lempster Mountain, bounded on the east and south by land of the Champlain Realty Co., on the west by the highway which leads from the Norton place on the Marlow road to Sand Pond, and on the north by land of Mrs. Addie Kempton, and is known as the D. Nichols lot.

24. Shirley Smith House located on land of W. D. Thurber.

25. Carey Land situated and bounded as follows: Beginning at the northwest corner of the Hickey lot so called, thence easterly on the range of stone wall between Dolphus S. and Nathan George to the corner of said George land, thence easterly and southerly on the fence and stone wall built near Allen Carey's meadow, thence easterly on the range of fence now built crossing Cold River to the opposite bank, thence southerly on the bank of said river to land owned by Harvey J. Huntley; thence southerly on said Huntley's land to land of Joseph Metcalf, thence westerly on said Metcalf's land, thence westerly on land of Jeremash Metcalf to land of said George,

thence northerly on land of said George to the first mentioned bounds, containing fifty acres more or less.

26. Part of Dora Allen Farm situated and bounded as follows: Beginning at the northwest corner of the home farm now or formerly of Ashby Perley's on the County Road leading from Newport to Marlow, thence easterly on land now or formerly of said Perley to land now and formerly of Wilder Town, thence turning and running northerly on land now or formerly of said Town; thence turning and running westerly by land now or formerly of said Perley; thence southerly by the said County Road to the first mentioned bound and containing thirty acres more or less.

Respectfully submitted,

LUCIUS H. NICHOLS,
E. LEE KELSO,
HORACE M. CRAGIN,
Selectmen of Lempster.

REPORT OF TRUSTEES OF TRUST FUNDS

For Year Ending December 31, 1945

RECEIPTS

School Funds:

Asa Way, Interest 2%	\$ 8.98	
Henry Hurd, Interest 2%	3.39	
	<hr/>	\$ 12.37

Cemetery Funds:

James G. Hosley, Interest 2%	\$ 6.17	
Charles Booth, Interest 2%	10.28	
Duren S. Honey, Interest 2%	3.07	
Almon Booth, Interest 2%	2.03	
Frank B. Davis, Interest 2%	1.50	
Leander Hill, Interest 2%	4.08	
William T. Thissell, Interest 2%	4.08	
Andrew J. Mitchell, Interest 2%	4.11	
Minerva Gee, Interest 2%	1.50	
Frank W. Huntoon, Interest 2%	2.01	
Mina Shanks, Interest 2%	4.06	
Charlotte Harris, Interest 2%	2.53	
Duren S. Honey, Interest 2½ and 2%	3.55	
Arthur K. Hodgman, Interest 2½ and 2%	2.26	
Henry Bingham, Interest 2½ and 2%	2.27	
Fred S. Parker, Interest 2½ and 2%	4.66	
James T. Nichols, Leonard P. Little,		
Interest 2½ and 2%	2.28	
Ellen M. Hooper, Interest 2½ and 2%	2.26	
William P. and Camilla U. Hodgman,		
Interest 2½ and 2%	2.26	
Henry Huntley, Interest 2½ and 2%	.90	
	<hr/>	\$ 65.86

Total Income for the Year 1945	\$ 78.23
Unexpended Income, December 31, 1944	79.18
	<hr/>
Total Receipts	\$ 157.41

EXPENDITURES

Lempster School District	\$	12.37
Harold B. Nichols, Labor		60.91
Harold B. Nichols, Use of truck, cleaning up in the spring		1.00
Harold B. Nichols, Loam and Trucking		1.75
Harold B. Nichols, Lawn Grass Seed		.55
Harold B. Nichols, Cash paid for sharpening lawn mower		1.50
Harold B. Nichols, Cash paid for repairing Lawn Trimmer		1.00
		<hr/>
Total Expenditures		79.08
		<hr/>
Unexpended Income December 31, 1945	\$	78.33

WHERE FUNDS ARE INVESTED

School Funds:

Asa Way,		
Newport Savings Bank	\$	447.50
Henry Hurd,		
Newport Savings Bank		166.66

Cemetery Funds:

James G. Hosley,		
Newport Savings Bank		300.00
Charles Booth,		
Newport Savings Bank		500.00
Duren S. Honey,		
Newport Savings Bank		150.00
Almon Booth,		
Newport Savings Bank		100.00
Frank B. Davis,		
Newport Savings Bank		75.00
Leander Hill,		
Newport Savings Bank		200.00
Andrew J. Mitchell,		
Newport Savings Bank		200.00
William T. Thissell,		
Newport Savings Bank		200.00
Minerva Gee,		
Newport Savings Bank		75.00
Frank W. Hunttoon,		
Newport Savings Bank		100.00

Mina Shanks,	
Newport Savings Bank	200.00
Charlotte Harris,	
Newport Savings Bank	125.00
Duren S. Honey,	
Sugar River Savings Bank	150.00
Arthur K. Hodgman,	
Sugar River Savings Bank	100.00
Henry Bingham,	
Sugar River Savings Bank	100.00
Fred C. Parker,	
Sugar River Savings Bank	200.00
Ellen M. Hooper,	
Sugar River Savings Bank	100.00
Henry Huntley,	
Sugar River Savings Bank	40.00
Leonard P. Little and James T. Nichols,	
Sugar River Savings Bank	100.00
William P. and Camilla U. Hodgman,	
Sugar River Savings Bank	100.00

Signed:

CHARLES F. CLARK,
LUCIUS H. NICHOLS,
HAROLD B. NICHOLS,
Trustees.

REPORT OF TAX COLLECTOR

Summary of Warrant—Levy of 1945

Debit

Taxes Committed to Collector

Property Tax	\$ 8,780.93
Poll Tax Reg. @ \$2.00	294.00
Poll Tax. Spe. @ \$3.00	468.00
National Bank Stock Tax	25.00

Total Warrant \$ 9,567.93

Added Taxes

Property Tax	\$ 2.94
3 Poll Tax @ \$2.00	6.00
3 Poll Tax @ \$3.00	9.00

Total Debits \$ 9,585.87

Credit

Remittances to Treasurer		
Property Tax	\$ 7,348.78	
National Bank Stock Tax	15.00	
Poll Tax @ \$2.00	188.00	
Poll Tax @ \$3.00	303.00	
Abatements	107.20	
Uncollected Taxes		
Property Tax	1,367.89	
Poll Tax @ \$2.00	100.00	
Poll Tax @ \$3.00	156.00	
	<hr/>	
Total Credits		\$ 9,585.87

Summary of Warrant—Levy of 1944

Debit

Uncollected taxes as of Jan. 1, 1945		
Property Taxes	\$ 1,694.89	
Poll Taxes @ \$2.00	68.00	
Poll Taxes \$3.00	108.00	
	<hr/>	
		\$ 1,870.89
Added Taxes		
Property Tax	7.40	
Poll Taxes @ \$3.00	6.00	
Interest Collected	55.96	
Costs of Sale and Advertising	16.84	
	<hr/>	
Total Debits		\$ 1,957.09

Credit

Remittances to Treasurer		
Property Taxes	\$ 1,529.17	
Poll Taxes @ \$2.00	48.00	
Poll Taxes @ \$3.00	84.00	
Interest Collected	55.96	
Costs of Sale and Advertising	16.84	
Abatements	85.90	
Uncollected		
Property Tax	112.22	
Poll Taxes @ \$2.00	10.00	
Poll Taxes @ \$3.00	15.00	
	<hr/>	
Total Credits		\$ 1,957.09

Summary of Warrant—Levy of 1943

Debit

Uncollected Taxes as of Jan. 1, 1945		
Property Tax	\$	141.63
Poll Taxes		6.00
		<hr/>
	\$	147.63
Interest Collected		.30
		<hr/>
Total Debits	\$	147.93

Credit

Remittances to Treasurer		
Poll Taxes	\$	2.00
Interest Collected		.30
Uncollected Jan. 1, 1946		
Property Taxes		141.63
Poll Taxes		4.00
		<hr/>
Total Credits	\$	147.93

Summary of Warrant—Levy of 1942

Debit

Uncollected Dec. 30, 1944	\$	20.05
No Remittances		
Uncollected Dec. 31, 1945	\$	20.05

Summary of Warrant—Levy of 1941

Uncollected Dec. 30, 1944	\$	17.12
No Remittances		
Uncollected Dec. 31, 1945	\$	17.12

Summary of Warrant—Levy of 1940

Uncollected Dec. 30, 1944	\$	19.33
No Remittances		
Uncollected Dec. 31, 1945	\$	19.33

SUMMARY OF TAX SALES ACCOUNTS AS OF
DECEMBER 31, 1945

Debits				
Tax Sale on Account of Levy of:				
	1944	1943	1942	1941
Taxes sold to Town	\$44.91			
Balance of Unredeemed Jan. 1, 1946		\$92.32	\$116.21	\$67.26
No Collection				
Total Debits	\$44.91	\$92.32	\$116.21	\$67.26

Credits				
Deeded to Town	\$13.43	\$19.16	\$21.52	
Unredeemed Taxes	31.48	73.16	94.69	\$67.26
Total Credits	\$44.91	\$92.32	\$116.21	\$67.26

Unredeemed Taxes from				
Tax Sales on Account of Levies of:				
	1944	1943	1942	1941
Allen, James E.			\$94.69	\$67.26
Nutesal Public Service Co.	\$13.43	\$11.76		
Viner, Ernest & Irene	18.05	11.06		
Waters, Frank		45.34		
	\$31.48	\$73.16	\$94.69	\$67.26

Respectfully submitted,

ELMER P. FLINT, Tax Collector
Tenth Annual Report

1945

All land and buildings acquired through Tax Collector's Deeds.

Ballover Land	\$ 500.00
Charles Lowell Land	25.00
R. E. Paine Land, Beckwith and Church Land	300.00
Cyrus Eaton, Miller Land	200.00
Cyrus Eaton, Fisher No. 2	200.00
Arthur Bell, Pasture	300.00
F. W. Grafton Land	100.00
Fred J. Stone, Part of Roundy Place	25.00
Charles Emerson Land, Smith and Armstrong Land	55.00
Haverhill Trust Co., Bank Land	600.00
Daniel Paul Estate, Blanchard Land	200.00
Eaton, Donovan & Gilmore, Pollard, Hodgman & Richardson Land	1,000.00
Phineas Richardson Place	500.00
Irving Hurd Estate, Putnam Land	500.00
William J. Hodgman Estate, Mountain Pasture	500.00
Emmet Robinson Estate, Graves Land	100.00
Emmet Robinson Estate, Part D. Hosley Land	100.00
J. W. Woods, Part of Woods Place	200.00
Hulda Kari Estate, C. Quimby Farm	700.00
Tattrie & Laino, Part of Felix Place	25.00
Will A. Perkins, C. Gile Farm	1,250.00
Frederick T. Drake, Wood Lot	300.00
Charles Emerson, Dennison Nichols Lot	100.00
Shirley Smith House	85.00
Austin Roby, Carey Land	200.00
Alice Berger, Part of Dora Allen Land	300.00
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	\$ 8,365.00

REPORT OF OVERSEER OF POOR

Report of Overseer of the Poor
for Year Ending Dec. 31, 1945

Care of Tramps	\$	3.00
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HUBERT C. HARTWELL, SR.,
Town of Lempster,
Overseer of Poor.

REPORT OF HEALTH OFFICER

The Town has been very free from sickness this year. Only a few reports have been received and sent to Concord. I trust the people of Lempster know that all Communicable Diseases should be reported to the Health Officer.

Respectfully

RICHARD V. HODGMAN,
Health Officer.

FIRE COMPANY REPORT

December 31, 1944 to December 31, 1945

Receipts

December 31, 1944, Unexpended balance	\$ 162.34
December 31, 1945, Received Town Treasurer appropriation	200.00
	<hr/>
	\$ 362.34

Expenditures

March 19, Town Tax on Truck	\$ 1.67
March 19, Registration on Truck	27.00
March 19, Clerk's fee	.25
April 4, Montgomery Ward, battery	8.20
May 16, Farm Bureau Mutual Insurance Company	14.00
July 1, Stamp for Truck	5.00
	<hr/>
	\$ 56.12
December 31, 1945, Unexpended balance	306.22
	<hr/>
	\$ 362.34

HORACE M. CRAGIN,
Treasurer, Lempster Fire Company.

REPORT OF LIBRARY TRUSTEES

Balance in Treasury, Jan. 1, 1945	\$	4.89
Balance of 1944 Appropriation		26.00
Sale of Discarded books		5.00
1945 Appropriation		50.00
		<hr/>
Total Receipts	\$	85.89
Payments:		
Lillian G. Hartwell, Librarian	\$	24.00
National Geographic Subscription		3.50
Chase's Book Store, Library supplies		17.49
Claremont Daily Eagle, filing cards		25.20
Kelley's Drug Store, supplies		1.60
Crosset & Williams, 2 special books		3.75
		<hr/>
Total Payments		75.54
		<hr/>
Balance in Treasury Jan. 1, 1946	\$	10.35
Number of Volumes in Library, Jan. 1, 1945		
Discarded books		48
Gifts		35
Number of Volumes in Library Jan. 1, 1946		2,227

The Trustees wish to take this opportunity to express our appreciation for the assistance given us by Mrs. Arline Allen, Mrs. Doris Abbott, Miss Marilyn Miller, Mrs. Lilla M. Barton, Mrs. Beatrice Nichols, and the Librarian Mrs. Hartwell, during the recataloging of the books in the Library. The work is not quite completed as a number of books have been donated and several lots of books have been returned which were not in the Library at Cataloguing time. We also wish to thank Mr. Marshall K. Olds, who so generously donated a new shelf for the Juvenile books which is to be installed in the near future. Special Mention should be given to Mr. Walter Beckwith for the generous donation of several new books which we know will be greatly appreciated by the patrons of the library.

It is the desire of the Board of Trustees and the Librarian that the residents of the town should take an added interest in our little Library which is filled with some wonderful books

both new and old. A wide variance is shown in the number of books at the beginning of the year and the end of this year and this may be accounted for when the remaining books are catalogued, and, of course, a number of books can never be accounted for due to their loss. The discarded books will be replaced by new editions of the same after the immediate tie up of books is eased.

The following books were given to the Library by Mr. Walter Beckwith:

"Brave Men"	Ernie Pyle
"The Valley of Decision"	Marcia Davenport
"Green Light"	Lloyd C. Douglass
"The Keys to the Kingdom"	A. J. Cronin
"Disputed Passage"	Lloyd C. Douglass
"Hands that Built New Hampshire"	W. P. A. Writers Project
"West of the Pecos"	Zane Grey
"Stars in Your Eyes"	Emilie Loring
"Thunder Mountain"	Zane Grey
"A Complete Book of Progressive Knitting"	Ida Riley Duncan

This is a gift to be truly appreciated.

HAROLD B. NICHOLS,
CHRISTINA RICHARDSON,
ELSIE M. BARTON,
Library Trustees.

AUDITOR'S REPORT

This is to certify that I have examined the books and accounts of the Selectmen, Treasurer, Tax Collector, Town Clerk, and other officers of the town of Lempster. I find them correct and properly vouched.

FRANCES L. WIRKKALA,
Auditor.

Lempster, N. H., February 4, 1946.

REPORT OF LEMPSTER SCHOOL DISTRICT

SUPERINTENDENT'S REPORT

To the School Board of Lempster: 4

I herewith submit my annual report for the fifteenth year as your Superintendent of Schools.

Miss Marilyn Miller, who taught the Street school last year, accepted the position to teach the lower grades at the East this year. She is talented and seems rather well adapted to the lower grade work. She is fond of small children and the school is successful to a high degree. Miss Maude Moody, a successful, experienced teacher, is teaching the upper grades at the Street school. The children there are making good progress, especially in the fundamentals and should be well prepared for high school work.

I am worried about finding teachers for next year. There are decidedly fewer instead of more that are prepared to teach rural schools. It is becoming harder each year to find good boarding places, although Lempster has been rather successful in that line. I find from studies that most of the larger towns are inaugurating salary schedules at least twice those of the rural towns together with sick leaves and other benefits that the smaller towns can not afford. I also find that the price of board is considerably higher in other places and will doubtlessly have to be increased in order to get good board for the teachers in Lempster. If the State legislature would approve enough funds to meet the increase in costs over the 5 mills tax, and if the State officials would then approve the actual costs that the rural schools have to pay for such things as lights, transportation over our rural roads, and the high salaries we will be forced to pay to get good teachers, it would not only give us better education in the rural schools, but it would lift the burden from the local taxpayer to a position where they would have the courage to go ahead and build up their farms. The building up of their farms with the increase in valuation would, in a large degree, meet the situation without burdening the State. I believe that a table, showing the relative costs of different items this year with years in the past would be of interest to the citizens.

	1924-25	1930-31	1936-37
Salaries of District Officers	\$ 97.00	\$ 100.00	\$ 100.00
Superintendent's Salary	139.29	117.31	86.45
Truant officer and census	5.00	6.63	6.00
Expenses of administration	11.30	28.19	18.96
Teachers' salaries	2,268.00	2,800.00	1,800.00
Books	85.22	59.22	75.29
Supplies	97.99	83.68	62.47
Other Expenses of Instruction	18.28	33.98	15.40
Janitor's service	45.00	107.40	72.00
Fuel	120.00	112.00	73.00
Flags and Appurtenances	4.75	3.66	none
Lights and Janitor's supplies	24.20	12.35	19.01
Minor repairs	75.20	117.13	507.10
Medical inspection	31.00	85.11	109.63
Transportation	946.50	1,453.20	1,759.00
High School tuitions	140.00	665.44	528.97
Elementary tuitions	none	none	21.00
Other special activities	15.50	248.39	14.20
Per Capita Tax	106.00	120.00	122.00
Insurance	none	none	30.00
Total	\$4,230.23	\$6,153.69	\$5,420.48
Total Registration	57	59	44
State Aid	\$1,273.88	\$3,109.77	\$2,878.20

It will be noted that the increase in transportation has been off set by the decrease in the teacher salaries for about the same number of pupils. High school tuitions increase has to be borne entirely by local taxation. The large amount for special activities in 1930-31 was to pay a music teacher.

I appreciate and always have the co-operation and real friendliness on the part of the Lempster School Board, teachers, pupils and citizens.

Respectfully submitted,

WALTER L. MASON,
Superintendent of Schools.

LEMPSTER STATISTICAL REPORT

1944-45

Number of teachers	2
Number of pupils registered	44
Per cent of attendance	92.54
Number of tardinesses	96
Number of school board meetings	10
Visits by school board members	20
Visits by superintendent	37
Visits by citizens	27
Pupils not absent a half day	
William Smith, grade two	
Stephen Allen, grade three	
Marion Rudenfeldt, grade six	

SCHOOL BOARD'S ESTIMATE FOR 1946-1947

DETAILED STATEMENT OF EXPENDITURES

Teachers' Salaries	\$ 2,400.00
Textbooks	75.00
Scholars' Supplies	110.00
Flags and Appurtenances	5.00
Other Expenses of Instruction	20.00
Janitor Service	100.00
Fuel	120.00
Water, Lights, Janitors' Supplies	55.00
Minor Repairs and Expenses	150.00
Health Supervision (Medical Inspection)	112.50
Transportation of Pupils	1,800.00
Other Special Activities	35.00
Board of handicapped child	198.00
	<hr/>
	\$ 5,180.50

Other Statutory Requirements

Salaries of District Officers (Fixed by District)	\$ 143.00
Truant Officer and School Census (Fixed by District)	6.00
Payment of tuition in high school and academies (Estimate)	1,200.00
Superintendent's Excess Salary (Fixed by Supervisory Union)	90.00
Per Capita Tax (Report of State Treasurer)	108.00
Other Obligations imposed by law or established by district	100.00
	<hr/>
	\$ 1,647.00
Total Amount Required to Meet School Board's Budget	\$ 6,827.50

ESTIMATED INCOME OF DISTRICT

Balance June 30, 1946 (Estimate)	\$ 200.00
State Aid (Estimate by Dec. 1946 Allotment)	3,023.20
Dog Tax (Estimate)	75.00
Income from Trust Funds (Estimate)	12.37
Other Estimated Income	12.00
	<hr/>
Deduct Total Estimated Income (Not raised by Taxation)	\$ 3,322.57
Assessment Required to Balance School Board's Budget	\$ 3,504.93

FRANCES L. WIRKKALA,
CHRISTINA RICHARDSON,
THOMAS C. SMITH,

Lempster, N. H., January 25, 1946. School Board.

SCHOOL TREASURER'S REPORT

For the Year Ending June 30, 1945

RECEIPTS

1944		
July	1. Balance in the Treasury	\$ 653.46
	8. Thomas C. Smith, Sale of Cragin School	66.00
	8. State Treasurer, Adjustment on 1943-44 Transportation	288.00
Oct.	4. Elsie M. Barton, Town Treasurer	400.00
	16. Elsie M. Barton, Town Treasurer	400.00
Dec.	7. Elsie M. Barton, Town Treasurer	400.00
	14. Fannie Berquist, Broken Window	.50
	30. Trustees of Trust Funds, Interest on School Funds	12.37
1945		
Jan.	9. Elsie M. Barton, Town Treasurer	2,578.02
	9. Elsie M. Barton, Dog Tax	96.82
	13. State Treasurer, State Aid	1,735.55
Mar.	22. Elsie M. Barton, Electric Service in Town Hall	6.00
April	2. First Universalist Society, Electric Service in Chapel	6.00
May	11. Lempster School, Broken Window	.50
June	5. East Lempster School, Broken Window	.50
	30. Grange Mutual Fire Insurance Co. of N. H., Refund on Insurance on Cragin School	1.50
Total Receipts During Year		\$ 6,645.22
Less School Board Orders Paid		5,524.29
Balance in the Treasury July 1, 1945		\$ 1,120.93

HAROLD B. NICHOLS,
District Treasurer.

FINANCIAL REPORT

EXPENSES FOR 1944-1945

Salaries of District Officers	\$ 103.00
Superintendent's Salary	76.96
Truant Officer and School Census	6.00
Expenses of Administration	39.38
Teachers' Salaries	2,100.00
Text Books	70.81
Scholars' Supplies	109.32
Flags and Appurtenances	5.00
Other Expenses of Instruction	16.80
Janitor's Services	72.00
Fuel	104.00
Lights and Janitor's Supplies	43.35
Minor Repairs and Expenses	63.19
Medical Inspection	112.50
Transportation of Pupils	1,800.00
High School Tuition	651.98
Other Special Activities	10.00
Per Capita Tax	116.00
	<hr/>
Total	\$ 5,524.29

ITEMIZED ACCOUNT OF EXPENSES 1944-1945

Salaries of District Officers

M. K. Olds, Auditor	\$ 5.00
Thomas C. Smith, Chairman School Board	35.00
Frances L. Wirkkala, Member School Board	20.00
Christina Richardson, Member School Board	20.00
Christina Richardson, District Clerk	5.00
Lucius Nichols, Moderator	3.00
Harold Nichols, Treasurer	15.00
	<hr/>
Total	\$ 103.00

Superintendent's Salary

Walter L. Mason, check paid to Ann Worthley	76.96
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Tenant Officers and School Census

Thomas C. Smith, Tenant Officer	\$	5.00
School Census		1.00

 Total

6.00

Expenses of Administration

Treasurers' Bond	\$	7.50
Argus, Advertisement for sale of		
Cragin School		2.00
Edward Babb, Class Records		.83
Charlestown School Union Office Help		
and Supplies		14.26
Census Book and Index		8.00
Frances Wirkkala, Transportation to		
Union Meeting		3.00
Charlestown School District, Supplies		2.05
Harold B. Nichols, Postage		1.74

 39.38
Teachers Salaries

Marilyn Miller	\$	929.20
Doris Abbott		837.80
Collector of Internal Revenue		333.00

 2,100.00
Text Books

American Book Co., Books	\$	35.95
Ginn & Co., Books		7.04
Arlo Publishing Co., Books		9.18
Follett Book Co., Books		7.20
G. H. Toothaker, Books		6.55
Allyn & Bacon, Books		3.75
Benton Review Publishing Co., Books		1.14

 70.81
Scholars Supplies

Gledhill Bros., Workbooks and Supplies	\$	37.12
World Book Co., Supplies		3.90

Thomas Reed, Supplies	1.10
Edward Babb Co., Supplies	14.90
Benton Review Publishing Co., Supplies	52.30

109.32

Flags and Appurtenances

Edward Babb, Flag	\$ 2.15
Charlestown School District, Supplies	2.85

5.00

Other Expenses of Instruction

American Education Press, Weekly Readers	16.80
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Janitors' Services

James Allen Jr.	\$ 36.00
Doris Abbott, (Sept.)	3.60
E. M. Smith	32.40

72.00

Fuel

M. K. Olds, Slabs	\$ 9.00
Harold Nichols, Slabs and Trucking	5.00
Lucius H. Nichols, 6 cords of hard wood	90.00

104.00

Light and Janitor Supplies

N. H. Elect. Coop. Inc.,	
Electric services	\$ 36.00
Frances Wirkkala, Broom and Water Can	2.50
Doris Abbott, Janitors' Supplies	2.58
Martin's Hardware, Supplies	2.27

43.35

Minor Repairs and Expenses

Lucy Smith, Cleaning East School	\$ 5.00
Marjorie Smith, Cleaning St. School	4.00

Gloria Richardson, Cleaning St. School	4.00
Thomas C. Smith, Minor Repairs	17.60
E. M. Smith, Cleaning stovepipes in both schools	4.25
Martin's Hardware, Supplies	18.31
Rowell Bros., Door for St. School	10.03

63.19

Medical Inspection

Mrs. Z. L. Hasham, School Nurse	112.50
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Transportation of Pupils

Hubert C. Hartwell, Sr., Transportation	\$ 900.00
Bealer Berquist, Transportation	900.00

1,800.00

High School Tuition

Newport School District, Tuition first half year	\$ 356.70
	295.28

651.98

Other Special Activities

Marilyn Miller, Hot Lunches	\$ 5.00
Doris Abbott, Hot Lunches	5.00

10.00

Insurance

Susie B. Hurd, Insurance on both schools	\$ 24.00
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Per Capita Tax

Per Capita Tax on 58 pupils	116.00
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Total Expenses	\$ 5,524.29
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REVENUE

Balance in Treasury, June 30, 1944	\$ 653.46
Thomas C. Smith, Sale of Cragin School	66.00
Town Treasurer, Elsie M. Barton	3,778.02
Fannie C. Berquist, Broken Window	.50
Town Treasurer, Elsie M. Barton, Lights at Valley Hall	6.00
Universalist Society, Lights at Chapel	6.00
Doris Abbott, Broken Windows	1.00
Sunapee Mut. Ins. Co., Dividend on Cragin School Policy	1.50
State Treas., Transportation Adjustment	288.00
Elsie M. Barton, Dog Tax	96.82
Interest on School Funds	12.37
State Treas., State Aid	1,735.55
Total Revenue	\$ 6,645.22
Total Expenses	5,524.29
Balance on Hand June 30, 1945	\$ 1,120.93

FRANCES L. WIRKKALA,
CHRISTINA RICHARDSON,
THOMAS C. SMITH,

January 25, 1946

Lempster School Board.

SCHOOL NURSE'S REPORT

Lempster Schools, Year 1945

Number of School Visits		26
Number of Home Visits		16
Number of Pupils Inspected		45
Defects Found	No. Cases	Defects Corrected
Faulty Nutrition	4 (2 Obese)	
Vision	3	1
Nervous Habits	3	2
Skin Infection		
Teeth		61 at school clinic

Tonsils	6	1
Speech	1	1
		improved
Pediculosis	2	2

Cases of Communicable Diseases	No. Cases
Whooping Cough	2
Pediculosis	2
Common Cold	16

Under the direction of the Mothers' Club the School Dental Clinic was held May 17, 18 and November 7. Dr. Irving Crandall was the dentist in charge.

Submitted by

ZEPHYRINE L. HASHAM, R. N.

AUDITOR'S REPORT

This is to certify that I have examined the books, bank statements and other financial records of the School Board and Treasurer of the Lempster School District and find them correct and properly vouched.

July 12, 1945.

MARSHALL K. OLDS,
Auditor.

VITAL STATISTICS

BIRTHS

Recorded in the Town of Lempster, N. H., for the year ending
December 31, 1945.

Date, Name of Child, Name of Father, Maiden Name of Mother.

- Jan. 21. Amos Leimo Allen, Robert S. Allen, Elli Liematainer.
Mar. 28. Jerry Charles Homel, Ralph J. Homel, Priscilla Jones.
May 7. Shirley Ann Violette, John Dewey Violette, Rita Mildricia
Pichard.
Aug. 28. Dora Wickhala, John Alexander Wickhala, Frances
Laura Clark.
Sept. 4. Everett Earl Boomhower, George Hiram Thurber, Evelyn
Abbie Thurber.
Dec. 9. Ernest Paul Rondos, Stephen Joseph Rondos, Evelyn
Mary Bourbeau.
Dec. 9. Joseph Rondos, Stephen Joseph Rondos, Evelyn Mary
Bourbeau.

MARRIAGES

Recorded in the Town of Lempster, N. H., for the year ending
December 31, 1945.

Date, Name and Surname of Groom and Bride, Names of Parents.

- June 2. Asa D. Cutting, Jr.; Asa D. Cutting, Sr. Maude E. Nelson.
Phyllis Gertrude MacPhee; Edwin J. MacPhee, Blanch L.
Shackley.
July 23. Clifford Ray Sawyer; Roscoe Sawyer, Nora Platzner.
Maydeane Louise Frye; Harry B. Frye, Ruth Barton.

DEATHS

Recorded in the Town of Lempster, N. H., for the year ending
December 31, 1945.

Date	Name	Years.	Months	Days
Jan. 21.	Amos Leimo Allen	..	..	..
July 7.	Jerry Charles Homel	..	3	9
July 23.	Ruth C. Larson	37	8	16
Dec. 10.	Joseph Rondos		Stillborn	

REPORT OF THE COMMITTEE ON THE LONG POND TOWN LANDS

At the 1945 Town Meeting, Mr. Richard Diehl brought up the matter of disposal of some of the lands taken by tax deed by the town. He pointed out that the Town now owns a large contiguous area on the mountain extending from the Washington road south to the town line including nearly all of the east shore of Long Pond. He suggested that inasmuch as the general public including the townspeople were excluded from the other ponds and lakes in the town that they should consider keeping a portion of this pond shore for public use and also keeping these certain lots as a town forest possibly as a memorial for those who served during the war.

It was voted to refrain from selling these lots for one year and have the moderator appoint a committee to work with the Selectmen to look into the matter and report at the next town meeting.

The following committee was appointed:

Richard B. Diehl, Chairman
Hubert C. Hartwell, Jr.
Harris H. Nichols
George L. Richardson
John A. Wirkkala

On September 19, 1945 the above committee met with the Selectmen, Lucius H. Nichols, Lee Kelso, and Horace Cragin on the Washington Road and spent most of the day looking over the property. They found that the old town road into the Phineas Richardson place was somewhat washed out in one place, a bridge and two culverts were out but the road had a hard bottom. From the Richardson Place into the pond the road was on high ground and fairly good except for a few ledges. They found good young growth of spruce and fir on a lot of the land with a hardwood blowdown area near the pond.

The shore of the pond is rocky with high ledges in places. There are a few possibilities for a beach with a removal of some rocks and placing of sand. It would be possible to put a road into the pond all on town property. The shore line has a softwood growth, but back of it the area has been logged and heavily hit by the hurricane. West of the Phineas Rich-

ardson place is an attractive area around Duck Pond, two thirds of which lies in town land. There are some areas of large spruce and hardwoods.

Woodwork facing the dam, which is controlled by Falkner and Colony is rotted out so that the level of the pond fluctuates with the season, but the shore is as attractive at low water as high probably even more so at low water. The water is clear and would make good swimming in summer. Good bass fishing is reported.

On December 28, 1945, the committee met at the home of Harris Nichols with the Selectmen all being present. The chairman stated the case as follows: the lands now owned by the town in this area were all in one block, they did not cost the town very much considering their area and what was on them, that they have a good growth on them, that the shore property could be leased for summer cottages, a public beach provided and in all the income from such lands would revert to the town rather than having the land coming back to the town after some other owner had cut off the growth.

After much discussion over the future use and development of this lakeshore property the committee voted unanimously to recommend that the town hold the following properties:

Bell Pasture	
Pollard and Hodgman Land	
Richardson Land	east part of 3-33
Phineas Richardson Lot	3-32
Church Lot	3-31
Beckwith Lots	3-30
	south part of 3-2
Fisher Lots	3-29, 3-1
Haverhill Trust Co. Lot	3-63
Woods J. Millen Lots	

The whole being approximately 700 acres.

The main reasons for this recommendations are that

1. The original cost was not too great
2. Possible future revenue would be greater than in private hands

3. Access to the pond for residents of the Town would be assured.

Signed: RICHARD B. DIEHL, Chairman
GEORGE L. RICHARDSON
HUBERT C. HARTWELL, JR.
HARRIS H. NICHOLS
JOHN A. WIRKKALA

Committee

LUCIUS H. NICHOLS
E. LEE KELSO
HORACE M. CRAGIN

Selectmen

Dated: February 6, 1946.

